UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

HAROLD WOODS, ET AL.)	
)	
Plaintiff)	Case No. 04-40102
)	
v.)	
)	
INTERNAL REVENUE SERVICE)	
)	
Defendants)	
	_)	

UNITED STATES' MOTION FOR EXTENSION OF 7 DAYS TO ANSWER OR OTHERWISE RESPOND

The United States hereby requests the entry of an order enlarging, from October 8, 2004 up to and including October 15, 2004, the time in which the United States shall be permitted to serve an answer, a motion, or such other response as may be permitted by the Federal Rules of Civil Procedure.

Mr. Bertoldo, counsel for the United States, previously requested two extensions totaling 42 days to obtain the views of the Internal Revenue Service on whether the United States would assert a counterclaim to foreclose federal tax liens on the property at issue. The United States has decided to assert a counterclaim for foreclosure but needs additional time to obtain the federal tax lien information necessary to plead that counterclaim. Mr. Bertoldo believes that an additional 7 days is necessary to obtain that information.

WHEREFORE, the United States prays that this Court enlarge the time period for the United States to serve an answer or other responsive pleading up to and including October 15, 2004.

Respectfully submitted,

MICHAEL J. SULLIVAN United States Attorney

BARBARA HEALY SMITH Assistant United States Attorney

/s/ Alejandro L. Bertoldo ALEJANDRO L. BERTOLDO Trial Attorney, Tax Division U.S. Department of Justice Post Office Box 55 Ben Franklin Station Washington, D.C. 20044

Telephone: (202) 307-6019

Email: Alejandro.L.Bertoldo@usdoj.gov

CERTIFICATE OF SERVICE

It is hereby certified that the attached United States' Motion for Extension of Time to Answer or Otherwise Respond has been filed electronically, with service to be made by the Court's electronic filing system. In addition, service has been made by the undersigned counsel, who caused a copy to be deposited in the United States mail, postage prepaid, this October 8, 2004, addressed as follows:

> Nathaniel D. Pitnof 250 Commercial Street Suite 420 Worcester, MA 01608

> Harold Woods 171 Lancaster Ave. Lunenburg, MA 01462

> > /s/ Alejandro L. Bertoldo ALEJANDRO L. BERTOLDO Trial Attorney, Tax Division U.S. Department of Justice Post Office Box 55 Ben Franklin Station Washington, D.C. 20044 Telephone: (202) 307-6019

Email: Alejandro.L.Bertoldo@usdoj.gov